

TAB

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17 March 1964

COMPENSATION AND TAX DIVISION

Office of Chief

1. Supervises and administers covert and overt payroll activities of the Agency and related tax and allowance matters and the preparation and submission of required reports.
2. In conjunction with Policy and Systems Staff, Office of Personnel, and other components, assists in the development of Agency procedures and regulations concerning compensation, taxes, and allowances of all categories of individuals employed by the Agency.
3. Develops and installs Division procedures within framework of Agency regulations and policies.
4. Conducts liaison with operating officials regarding techniques for making compensation payments in secure manner and maintains liaison with other government agencies concerning tax matters.
5. Controls and certifies tax payments to taxing authorities and directs the preparation of various types of tax documents and reports.

Reports and Control Staff

1. Maintains control records for tax, hospitalization insurance, retirement, etc., and prepares required reports.
2. Controls distribution of checks, pay actions, and correspondence.

Headquarters Payroll Branch

1. Payrolling compensation, allowances, and other emoluments due and deductions required for Headquarters staff employees.
2. Maintains liaison with Operating Components on payroll, tax, and cover matters.
3. Maintains leave records.
4. Certifies payroll for payment and proper accounting classification.

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Overseas Payroll Branch

1. Payrolling compensation, allowances, and other emoluments due and deductions required for the following overseas employees:



2. Maintains liaison with Operating Components on payroll, tax, and cover matters.
3. Maintains leave records.
4. Certifies payroll for payment and proper accounting classification.

Tax and Allowance Branch

1. Reviews, pre-audits, processes, certifies, and submits covert tax returns to Covert Unit of Internal Revenue Service.
2. In connection with covert taxes, counsels individuals and Agency officials in mechanics and implications of tax obligations.
3. Recommends provisions for establishment of Agency procedures regarding tax liabilities of agents and employees.
4. Maintains liaison with Office of General Counsel, Operating Components, Bureau of Old Age and Survivors Insurance, and  25X1A Internal Revenue Service on tax matters.
5. Maintains liaison with Office of General Counsel, Operating Components, and Office of Personnel on allowance problems.
6. Acts in a staff capacity for Office of Finance on tax and allowance problems.

Agent and Contract Personnel Payroll Branch

1. Payrolling compensation, allowances, and other emoluments due and deductions required for:
 - a. Staff agents
 - b. Career agents
 - c. Contract agents
 - d. Contract employees
 - e. WAE employees

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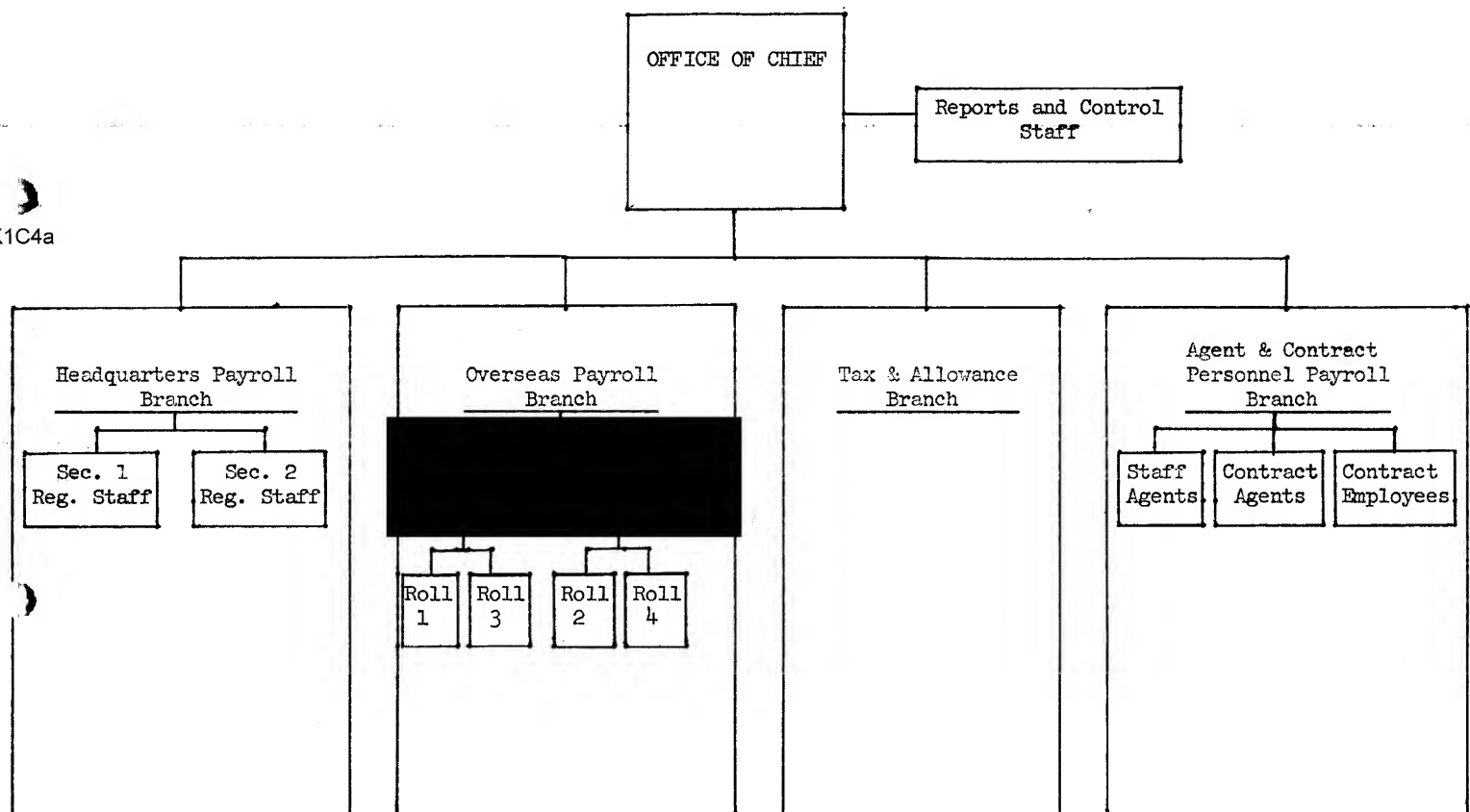
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2. Maintains liaison with appropriate Agency components regarding payroll, allowance, tax, and cover matters.
3. Responsible for briefing agents, contract personnel, and case officers regarding compensation, allowances, and tax matters.
4. Responsible for assuring that individuals payrolled by the Branch are issued proper tax statements in accordance with cover arrangements (Covert Earnings Statements, W-2's, 1099's).
5. Certifies payroll for payment and proper accounting classification.

ORGANIZATION OF COMPENSATION & TAX DIVISION

OFFICE OF FINANCE



FUNCTIONS: Responsible for the preparation, audit, and certification of the pay and allowances of Agency employees and agents; Reconciles retirement, tax, and bond deductions with CSC and Treasury; Maintains records of individual earnings, leave, and retirement; Audits and certifies individual tax claims; Audits time and attendance, and Duty Status Reports; Posts and reconciles compensation and allowance claims made abroad.